

DATE: May 22, 2003

**MEMORANDUM FOR DISTRIBUTION**

FROM: /s/ Joseph R. Brimacombe  
Joseph R. Brimacombe  
Deputy Director, Compliance Policy

SUBJECT: Disaster Assistance for the State of New York - Supplemental  
Memorandum to May 15, 2003 Issuance

On May 15, 2003, this office issued a memorandum granting filing and payment relief to the taxpayers in Cayuga, Monroe, Oneida, Onondaga, Ontario, Oswego, Seneca, and Wayne counties in the State of New York. The dates in the second paragraph on page two of that memorandum were incorrect. That paragraph should read as follows:

- The filing relief listed above also applies to Form 5500 series returns (that were required to be filed between April 3, 2003 and May 30, 2003) in the manner described in section 8 of Revenue Procedure 2002-71, 2002-46 IRB 850. Unlike the other returns described above, the Form 5500 should NOT be labeled to indicate this relief. Instead, affected taxpayers should check Box D in Part 1 and attach a statement in accordance with the instructions to the form.

If you have any questions or comments, you may contact Carol Polley, National Disaster Assistance Program Manager, at (202) 622-3788.

Distribution

Operating Division/Functional Division Disaster Assistance Program Coordinators  
(SB/SE, W&I, MITS, LMSB, TEGE, CI, TAS, C&L)  
National Disaster Assistance Program Manager